

## CATEGORIES OF WORK\*

Accounting	Electrical	Ornamental Metals
Acquisition	Electrical Fixtures	Painting
Alarm/Security	Elevators	Parking Lot
Appraisal	Engineering	Permanent Financing Fees
Appliances	Environmental	Permits
Architecture	Excavation	Plaster
Awnings	Exterior Lighting	Plumbing
Blinds/Shades	FF & E	Plumbing Fixtures
Builders Overhead	Finish Carpentry	Real Estate Taxes
Builders Profit	Fire Extinguishers	Recording Title/Transfer
Builders Risk Insurance	Fire Sprinklers	Charge
Cabinets	General Contractor Fee	Rental Equipment
Carpeting	General Contractor Profit	Roofing
Ceramic Tile	General Requirements	Rough Carpentry
Clean-Up	Gutters	Rough Electrical
Closing Cost	Hardware	Rough Plumbing
Common Labor	Hauling	Sewer & Water Hookup
Concrete	Historic Consultant	Sheet Metal
Construction Period Interest	HVAC	Shelving
Construction Supervision	Insulation	Siding
Construction Utilities	Labor	Site Work
Contingency	Landscaping	Specialties
Counter & Vanity Tops	Legal	Structural Steel
Demolition	Loan Origination Fee	Supplies & Equipment
Developer Fee	Lumber	Survey
Developer Profit	Marketing	Toilet partitions/accessories
Disbursing Fee	Masonry	Tuckpointing
Doors	Mirrors	Waterproofing
Drywall	Miscellaneous	Windows
		Wood Flooring

\* **NOTE: Not all items are qualified rehabilitation expenses. See list below for examples of non-qualified expenses**

## NON-QUALIFIED EXPENSES\*\*

Acquisition Cost	Mailboxes
Appliances	Marketing Costs
Appraisal	Mirrors
Awnings	Mortgage Interest
Blinds & Shades	Site Work
Closing Costs not related to	Parking Lots
Construction Loan	Patios
Contractor Fees over 10% of Project Costs	Permanent Financing Fees
Credit Card Interest	Real Estate Taxes outside of project rehab period
Deck Builds and Deck Enlargements	Room additions outside of original foundation of
Developer Fees over 20% of Project Costs	structure
Equipment Purchases & Replacement on Small	Sidewalks
projects	Signs
Fences & Gates	Sheds & Gazebos
Fire Extinguishers	Shelves
Garage Expenses	Tenant Relocation Costs
Landscaping	Tools
Light Bulbs	Union Dues
Loan Fees not related to Construction Loan	

\*\* **NOTE: The list above may not include all non-qualified, or ineligible, expenses.**